



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

November 18, 2019

Robert G. Haiman  
General Counsel  
Braemar Hotels & Resorts Inc.  
4185 Dallas Parkway, Suite 1100  
Dallas, Texas 75254

**Re: Braemar Hotels & Resorts Inc.  
Registration Statement on Form S-3  
Filed. November 13, 2019  
File No. 333-234663**

Dear Mr. Haiman:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Michael Killoy at 202-551-7576 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Rob Bergdolt